

**15.321 Rules.**

The authority and the department of revenue shall each adopt rules as necessary for the implementation and administration of this part.

[2016 Acts, ch 1065, §10, 15, 16](#)

Referred to in [§2.48](#), [15.119](#), [15.322](#)

For future repeal of this section effective July 1, 2030, see [§15.322](#)